IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

OP.No. 1455 of 2001(W)

PETITIONER:

M/S. MCDOWELL AND COMPANY LIMITED,
VARANAD, CHERTHALA, REPRESENTED BY ITS MANAGER - ACCOUNTS, MR.J.ANANTHARAMAN.

BY ADV. SRI.ANIL D. NAIR

RESPONDENTS:
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1. ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (ASSMT.) SPECIAL CIRCLE, ALAPPUZHA.

2. DEPUTY COMMISSIONER OF COMMERCIAL TAXES, ALAPPUZHA.

3. STATE OF KERALA, REPRESENTED BY ITS CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM.

BY SR. GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX (OP NO.1455/2001)

PETITIONER'S EXTS.

EXT.P1 - TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR 90-91 (CST) DT. 30.6.97 TO THE PETITIONER.

EXT.P2 - TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR 91-92 DT. 23.1.98 TO THE PETITIONER.

EXT.P3 - TRUE COPY OF THE ORDER OF THE 2ND RESPONDENT DT. 27.6.2000 TO THE PETITIONER.

EXT.P4 - TRUE COPY OF THE REVISED ASSESSMENT ORDER FOR 90-91 ISSUED BY THE 1ST RESPONDENT DT. 30.9.2000.

EXT.P5 TRUE COPY OF THE REVISED ASSESSMENT ORDER FOR 91-92 ISSUED BY THE 1ST RESPONDENT DT. 30.9.2000.

/TRUE COPY/

K.BALAKRISHNAN NAIR, J.

O.P. NO. 1455 OF 2001-W

JUDGMENT

The petitioner challenges Exts.P4 and P5 assessment orders. Against those orders, the petitioner can file appeal before the statutory appellate authority under the K.G.S.T. Act. In view of the above position, it is unnecessary to hear the O.P on merits. If the petitioner has not, so far, invoked the appellate remedy, it may invoke the same within one month from today. In that event, the period this Original Petition was pending before this Court shall be excluded, while computing the period of limitation, if any, in invoking the appellate remedy.

The Original Petition is disposed of as above.

20th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/

K.BALAKRISHNAN NAIR,J.

O.P.NO.1455/2001-W

JUDGMENT

20.3.2007